IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 99 OF 2002

The Commissioner of Income-tax,
Mumbai City 13, Mumbai Appellant

vs.

M/s. Carbonic India, Mumbai Respondent

Ms. S. V. Bharucha i/b. Mr. H. D. Rathod for the appellant.

CORAM : R.M. LODHA &
J. P. DEVADHAR,JJ.

Date : 9th August 2004

P.C.:

Heard the learned counsel for the revenue.

2. The controversy raised in this appeal is squarely concluded by the judgment in the case of Caddle Weaving Mills Co. Pvt. Ltd. v. Commissioner of Income-tax, 249 ITR 264.

3. No substantial question of law arises.

4. Dismissed.

(R. M. LODHA, J.)

(J. P. DEVADHAR,J.)